

**UNITED STATES BANKRUPTCY COURT
NORTHERN DISTRICT OF CALIFORNIA
OAKLAND DIVISION**

In re: PICONGEN WIRELESS INC.

§ Case No. 12-48131

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Debtor(s)

TRUSTEE'S FINAL REPORT (TFR)

The undersigned trustee hereby makes this Final Report and states as follows:

1. A petition under Chapter 7 of the United States Bankruptcy Code was filed on October 03, 2012. The undersigned trustee was appointed on October 30, 2012.
2. The trustee faithfully and properly fulfilled the duties enumerated in 11 U.S.C. §704.
3. All scheduled and known assets of the estate have been reduced to cash, released to the debtor as exempt property pursuant to 11 U.S.C. § 522, or have been or will be abandoned pursuant to 11 U.S.C. § 554. An individual estate property record and report showing the disposition of all property of the estate is attached as **Exhibit A**.
4. The trustee realized the gross receipts of \$ 150,000.00

Funds were disbursed in the following amounts:

Payments made under an interim distribution	<u>25,000.00</u>
Administrative expenses	<u>3,270.50</u>
Bank service fees	<u>1,774.35</u>
Other payments to creditors	<u>0.00</u>
Non-estate funds paid to 3rd Parties	<u>0.00</u>
Exemptions paid to the debtor	<u>0.00</u>
Other payments to the debtor	<u>0.00</u>
Leaving a balance on hand of ¹	\$ <u>119,955.15</u>

The remaining funds are available for distribution.

5. Attached as **Exhibit B** is a cash receipts and disbursements record for each estate bank account.

¹ The balance of funds on hand in the estate may continue to earn interest until disbursed. The interest earned prior to disbursement will be distributed pro rata to creditors within each priority category. The trustee may receive additional compensation not to exceed the maximum compensation set forth under 11 U.S.C. § 326(a) on account of the disbursement of the additional interest.

6. The deadline for filing non-governmental claims in this case was 03/15/2013 and the deadline for filing governmental claims was 04/01/2013. All claims of each class which will receive a distribution have been examined and any objections to the allowance of claims have been resolved. If applicable, a claims analysis, explaining why payment on any claim is not being made, is attached as **Exhibit C**.

7. The Trustee's proposed distribution is attached as **Exhibit D**.

8. Pursuant to 11 U.S.C. § 326(a), the maximum compensation allowable to the trustee is \$10,750.00. To the extent that additional interest is earned before case closing, the maximum compensation may increase.

The trustee has received \$0.00 as interim compensation and now requests the sum of \$10,750.00, for a total compensation of \$10,750.00.² In addition, the trustee received reimbursement for reasonable and necessary expenses in the amount of \$0.00 and now requests reimbursement for expenses of \$64.87, for total expenses of \$64.87.²

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Date: 04/14/2014 By: /s/Paul J Mansdorf
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

² If the estate is administratively insolvent, the dollar amounts reflected in this paragraph may be higher than the amounts listed in the Trustee's Proposed Distribution (Exhibit D)

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 12-48131

Trustee: (007400) Paul J Mansdorf

Case Name: PICONGEN WIRELESS INC.

Filed (f) or Converted (c): 10/03/12 (f)

§341(a) Meeting Date: 12/12/12

Period Ending: 04/14/14

Claims Bar Date: 03/15/13

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property <u>Abandoned</u> OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 Bank of America	15.00	15.00		0.00	FA
2 Bank of America account 01561-42647 Account clos	0.00	0.00		0.00	FA
3 Laptops (2) Large Plasma Displays(2) Desktop Com See asset 5	31,000.00	31,000.00		0.00	FA
4 Loans to Sal Manapragda plus interest associated claims litigation pending against him	62,921.60	62,921.60		0.00	FA
5 Picongen System Patents Auction held - purchase price for assets 3, 5, 6, 7 and 8 included	135,000.00	135,000.00		150,000.00	FA
6 Computer software Altera See Asset 5	4,000.00	4,000.00		0.00	FA
7 Computer software Northwest LogiP See Asset 5	21,000.00	21,000.00		0.00	FA
8 Picongen Developed Software fpr POC See Asset 5	210,000.00	210,000.00		0.00	FA
8 Assets Totals (Excluding unknown values)	\$463,936.60	\$463,936.60		\$150,000.00	\$0.00

Major Activities Affecting Case Closing:

TFR after tax payments clear

Initial Projected Date Of Final Report (TFR): December 15, 2013

Current Projected Date Of Final Report (TFR): April 14, 2014 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 12-48131
Case Name: PICONGEN WIRELESS INC.

Trustee: Paul J Mansdorf (007400)
Bank Name: Rabobank, N.A.
Account: ****398166 - Checking Account
Blanket Bond: \$5,000,000.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***6862
Period Ending: 04/14/14

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
04/08/13	{5}	Sigma Group, Inc.	Asset purchase	1129-000	150,000.00		150,000.00
04/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		151.02	149,848.98
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		222.71	149,626.27
06/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		200.86	149,425.41
07/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		236.41	149,189.00
08/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		214.58	148,974.42
09/18/13	101	Robert O. Groover III	Per Order Doc. #82	2990-800		2,236.00	146,738.42
09/18/13	102	Robert O. Groover III	Per Order Doc. #82	4210-000		25,000.00	121,738.42
09/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		201.91	121,536.51
10/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		192.31	121,344.20
11/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		162.89	121,181.31
12/17/13	103	International Sureties, LTD	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 12/17/2013 FOR CASE #12-48131, Bond #016048574	2300-000		214.50	120,966.81
12/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		191.66	120,775.15
01/25/14	104	Franchise Tax Board	2013 Form 100 - Picongen Wireless, Inc. B/E	2820-000		820.00	119,955.15

ACCOUNT TOTALS **150,000.00** **30,044.85** **\$119,955.15**

Less: Bank Transfers **0.00** **0.00**

Subtotal **150,000.00** **30,044.85**

Less: Payments to Debtors **0.00**

NET Receipts / Disbursements **\$150,000.00** **\$30,044.85**

Net Receipts : 150,000.00

Net Estate : \$150,000.00

TOTAL - ALL ACCOUNTS **Net Receipts** **Net Disbursements** **Account Balances**

Checking # **398166** **150,000.00** **30,044.85** **119,955.15**

\$150,000.00 **\$30,044.85** **\$119,955.15**

Exhibit C - Claims Register**Case: 12-48131 PICONGEN WIRELESS INC.**

Claims Bar Date: 03/15/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	Rabobank, N.A.	Admin Ch. 7		\$1,774.35	\$1,774.35	\$0.00
		10/03/12		\$1,774.35		
	<2600-00 Bank and Technology Services Fees>, 200					
	Paul J Mansdorf	Admin Ch. 7		\$10,750.00	\$0.00	\$10,750.00
	1563 Solano Ave.	10/03/12		\$10,750.00		
	#703					
	Berkeley, CA 94707					
	<2100-00 Trustee Compensation>, 200					
	Paul J Mansdorf	Admin Ch. 7		\$64.87	\$0.00	\$64.87
	1563 Solano Ave.	10/03/12		\$64.87		
	#703					
	Berkeley, CA 94707					
	<2200-00 Trustee Expenses>, 200					
	Kokjer, Pierotti, Maiocco & Duck, LLP	Admin Ch. 7		\$2,886.50	\$0.00	\$2,886.50
	Certified Public Accountants	10/03/12		\$2,886.50		
	333 Pine St., 5th Floor					
	San Francisco, CA 94104					
	<3410-00 Accountant for Trustee Fees (Other Firm)>, 200					
	Kokjer, Pierotti, Maiocco & Duck, LLP	Admin Ch. 7		\$107.87	\$0.00	\$107.87
	Certified Public Accountants	10/03/12		\$107.87		
	333 Pine St., 5th Floor					
	San Francisco, CA 94104					
	<3420-00 Accountant for Trustee Expenses (Other Firm)>, 200					
	shierkatz RLLP	Admin Ch. 7		\$23,701.50	\$0.00	\$23,701.50
	930 Montgomery St.	10/03/12		\$23,701.50		
	Suite 600					
	San Francisco, CA 94133					
	<3210-00 Attorney for Trustee Fees (Other Firm)>, 200					
	shierkatz RLLP	Admin Ch. 7		\$12.00	\$0.00	\$12.00
	930 Montgomery St.	10/03/12		\$12.00		
	Suite 600					
	San Francisco, CA 94133					
	<3220-00 Attorney for Trustee Expenses (Other Firm)>, 200					
	Pinnacle Law Group, LLP	Admin Ch. 7		\$77,893.50	\$0.00	\$77,893.50
	c/o shierkatz RLLP	10/03/12		\$77,893.50		
	930 Montgomery St. #600					
	San Francisco, CA 94133					
	<3210-00 Attorney for Trustee Fees (Other Firm)>, 200					

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Claims Bar Date: 03/15/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	Pinnacle Law Group, LLP c/o shierkatz RLLP 930 Montgomery St. #600 San Francisco, CA 94133 <3220-00 Attorney for Trustee Expenses (Other Firm)>, 200	Admin Ch. 7 10/03/12		\$784.90 \$784.90	\$0.00	\$784.90
	Employment Development Department Bankruptcy Group MIC 92E PO Box 826880 Sacramento, CA 94280-0001 <5300-00 Wages>, 510	Priority 03/13/13	[Employee CA SDI Distribution: Claim 4P \$117.25 Sai Manapragada]	\$0.00 \$117.25	\$0.00	\$117.25
	Internal Revenue Service <5300-00 Wages>, 510	Priority 03/13/13	[Employee FICA Distribution: Claim 4P \$726.95 Sai Manapragada]	\$0.00 \$726.95	\$0.00	\$726.95
	Internal Revenue Service <5300-00 Wages>, 510	Priority 03/13/13	[Employee Medicare Distribution: Claim 4P \$170.01 Sai Manapragada]	\$0.00 \$170.01	\$0.00	\$170.01
	Employment Development Department Bankruptcy Group MIC 92E PO Box 826880 Sacramento, CA 94280-0001 <5300-00 Wages>, 510	Priority 03/13/13	[Employee CA Income Tax Distribution: Claim 4P \$820.75 Sai Manapragada]	\$0.00 \$820.75	\$0.00	\$820.75
	Internal Revenue Service <5300-00 Wages>, 510	Priority 03/13/13	[Employee Income Tax Distribution: Claim 4P \$3283.00 Sai Manapragada]	\$0.00 \$3,283.00	\$0.00	\$3,283.00

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Claims Bar Date: 03/15/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
	Employment Development Department Bankruptcy Group MIC 92E PO Box 826880 Sacramento, CA 94280-0001	Priority 03/13/13	[Employer CA SUTA Distribution: Claim 4P \$238.00 Sai Manapragada]	\$0.00 \$238.00	\$0.00	\$238.00
	<5800-00 Claims of Governmental Units>, 570					
	Employment Development Department Bankruptcy Group MIC 92E PO Box 826880 Sacramento, CA 94280-0001	Priority 03/13/13	[Employer CA ETT Distribution: Claim 4P \$7.00 Sai Manapragada]	\$0.00 \$7.00	\$0.00	\$7.00
	<5800-00 Claims of Governmental Units>, 570					
	Internal Revenue Service	Priority 03/13/13	[Employer FUTA Distribution: Claim 4P \$105.00 Sai Manapragada]	\$0.00 \$105.00	\$0.00	\$105.00
	<5800-00 Claims of Governmental Units>, 570					
	Internal Revenue Service	Priority 03/13/13	[Employer Medicare Distribution: Claim 4P \$170.01 Sai Manapragada]	\$0.00 \$170.01	\$0.00	\$170.01
	<5800-00 Claims of Governmental Units>, 570					
	Internal Revenue Service	Priority 03/13/13	[Employer FICA Distribution: Claim 4P \$726.95 Sai Manapragada]	\$0.00 \$726.95	\$0.00	\$726.95
	<5800-00 Claims of Governmental Units>, 570					
	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952	Admin Ch. 7 01/02/13		\$820.00 \$820.00	\$820.00	\$0.00
	<2820-00 Other State or Local Taxes (post-petition, incl. post-petition real est. taxes)>, 200					

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Claims Bar Date: 03/15/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
1P	Robert O. Groover III Groover & Associates PLLC Box 293748 Lewisville, TX 75029-3748 <2990-80 Superpriority Administrative Expenses--§ 364(c)(1) and § 507(b)>, 200	Admin Ch. 7 01/04/13		\$2,236.00 \$2,236.00	\$2,236.00	\$0.00
2	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952 <5800-00 Claims of Governmental Units>, 570	Priority 01/02/13		\$823.58 \$823.58	\$0.00	\$823.58
3	David E. Bartlett 455 Golden Eagle Drive Broomfield, CO 80020-1273 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 03/05/13	Secured by unadministered property	\$519,069.60 \$0.00	\$0.00	\$0.00
4P	Sai Manapragada 27457 Green Hazel Road Hayward, CA 94544 <5300-00 Wages>, 510	Priority 03/13/13	[Gross Wage \$11725.00 Less Taxes = Net \$6607.04 FICA \$726.95 Income Tax \$3283.00 Medicare \$170.01 CA Income Tax \$820.75 CA SDI \$117.25] Amended	\$11,725.00 \$6,607.04	\$0.00	\$6,607.04
4U	Sai Manapragada 27457 Green Hazel Road Hayward, CA 94544 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13	Amended - secured portion removed	\$1,092,275.00 \$1,092,275.00	\$0.00	\$1,092,275.00
5	Sharat Kumar Yempati c/o Robert A. Simon - Barlow Garsek & Si 3815 Lisbon Street Fort Worth, TX 76107 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13	Filed as Unknown	\$0.00 \$0.00	\$0.00	\$0.00
6	Ankit Sahu c/o Robert A. Simon Barlow Garsek & Simon LLP, 3815 Lisbon St Fort Worth, TX 76107 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13		\$25,000.00 \$25,000.00	\$0.00	\$25,000.00

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Claims Bar Date: 03/15/13

Claim Number	Claimant Name / <Category>, Priority	Claim Type/ Date Filed	Claim Ref./ Notes	Amount Filed/ Allowed	Paid to Date	Claim Balance
7	Max Lightfoot c/o Robert A. Simon Barlow Garsek & Simon LLP,3815 Lisbon St Fort Worth, TX 76107 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13		\$50,000.00 \$50,000.00	\$0.00	\$50,000.00
8	Ronald W. Moeckel c/o Robert A. Simon Barlow Garsek & Simon LLP,3815 Lisbon St Fort Worth, TX 76107 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13		\$250,000.00 \$250,000.00	\$0.00	\$250,000.00
9	Sai Manapragada c/o Robert A. Simon Barlow Garsek & Simon LLP,3815 Lisbon St Fort Worth, TX 76107 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 03/13/13	WITHDRAWN	\$1,104,000.00 \$0.00	\$0.00	\$0.00
10	Franchise Tax Board Bankruptcy Section MS A340 PO Box 2952 Sacramento, CA 95812-2952 <7100-00 General Unsecured § 726(a)(2)>, 610	Unsecured 05/09/13		\$821.97 \$821.97	\$0.00	\$821.97
1S-A	Robert O. Groover III Groover & Associates PLLC PO Box 293748 Lewisville, TX 75029-3748 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 100	Secured 01/04/13	Allowed split secured claim - Order Doc. #82. \$25000 allowed as secured, balance allowed as secured, subordinated after priority claims (ahead of general unsecured claims).	\$25,000.00 \$25,000.00	\$25,000.00	\$0.00
1S-B	Robert O. Groover III Groover & Associates PLLC PO Box 293748 Lewisville, TX 75029-3748 <4210-00 Pers. Prop. & Intangibles--Consensual Liens (UCC, chattel, PMSI)>, 599	Secured 01/04/13	Allowed split secured claim - Order Doc. #82. \$25000 allowed as secured, balance allowed as secured, subordinated after priority claims (ahead of general unsecured claims).	\$81,756.00 \$81,756.00	\$0.00	\$81,756.00
BOND	International Sureties, LTD One Shell Square 701 Poydras St. #420 New Orleans, LA 70139 <2300-00 Bond Payments>, 200	Admin Ch. 7 10/03/12		\$214.50 \$214.50	\$214.50	\$0.00
Case Total:					\$30,044.85	\$1,629,849.65

TRUSTEE'S PROPOSED DISTRIBUTION

Exhibit D

Case No.: 12-48131

Case Name: PICONGEN WIRELESS INC.

Trustee Name: Paul J Mansdorf

Balance on hand: \$ 119,955.15

Claims of secured creditors will be paid as follows:

Claim No.	Claimant	Claim Asserted	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
3	David E. Bartlett	519,069.60	0.00	0.00	0.00
1S-A	Robert O. Groover III	25,000.00	25,000.00	25,000.00	0.00
1S-B	Robert O. Groover III	81,756.00	81,756.00	0.00	0.00

Total to be paid to secured creditors: \$ 0.00Remaining balance: \$ 119,955.15

Applications for chapter 7 fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
Trustee, Fees - Paul J Mansdorf	10,750.00	0.00	10,750.00
Trustee, Expenses - Paul J Mansdorf	64.87	0.00	64.87
Attorney for Trustee, Fees - Pinnacle Law Group, LLP	77,893.50	0.00	77,893.50
Attorney for Trustee, Expenses - Pinnacle Law Group, LLP	784.90	0.00	784.90
Accountant for Trustee, Fees - Kokjer, Pierotti, Maiocco & Duck, LLP	2,886.50	0.00	2,886.50
Accountant for Trustee, Expenses - Kokjer, Pierotti, Maiocco & Duck, LLP	107.87	0.00	107.87
Other Fees: Rabobank, N.A.	1,774.35	1,774.35	0.00
Other Expenses: Franchise Tax Board	820.00	820.00	0.00
Attorney for Trustee Fees - shierkatz RLLP	23,701.50	0.00	23,701.50
Attorney for Trustee Expenses - shierkatz RLLP	12.00	0.00	12.00
Other Expenses: International Sureties, LTD	214.50	214.50	0.00
Other Expenses: Robert O. Groover III	2,236.00	2,236.00	0.00

Total to be paid for chapter 7 administration expenses: \$ 116,201.14Remaining balance: \$ 3,754.01

Applications for prior chapter fees and administrative expenses have been filed as follows:

Reason/Applicant	Total Requested	Interim Payments to Date	Proposed Payment
None			

Total to be paid for prior chapter administrative expenses: \$ 0.00

Remaining balance: \$ 3,754.01

In addition to the expenses of administration listed above as may be allowed by the Court, priority claims totaling \$13,795.54 must be paid in advance of any dividend to general (unsecured) creditors.

Allowed priority claims are:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
	Internal Revenue Service	105.00	0.00	0.00
	Employment Development Department Bankruptcy Group	238.00	0.00	0.00
	Internal Revenue Service	726.95	0.00	0.00
	Internal Revenue Service	170.01	0.00	0.00
	Employment Development Department Bankruptcy Group	7.00	0.00	0.00
2	Franchise Tax Board	823.58	0.00	0.00
4P	Sai Manapragada	11,725.00	0.00	3,754.01

Total to be paid for priority claims: \$ 3,754.01

Remaining balance: \$ 0.00

The actual distribution to wage claimants included above, if any, will be the proposed payment less applicable withholding taxes (which will be remitted to the appropriate taxing authorities).

Timely claims of general (unsecured) creditors totaling \$ 1,418,096.97 have been allowed and will be paid *pro rata* only after all allowed administrative and priority claims have been paid in full.

The timely allowed general (unsecured) dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Timely allowed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
4U	Sai Manapragada	1,092,275.00	0.00	0.00
5	Sharat Kumar Yempati	0.00	0.00	0.00
6	Ankit Sahu	25,000.00	0.00	0.00
7	Max Lightfoot	50,000.00	0.00	0.00
8	Ronald W. Moeckel	250,000.00	0.00	0.00
9	Sai Manapragada	0.00	0.00	0.00

10	Franchise Tax Board	821.97	0.00	0.00
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Total to be paid for timely general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Tardily filed claims of general (unsecured) creditors totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and timely filed general (unsecured) claims have been paid in full. The tardily filed claim dividend is anticipated to be 0.0 percent, plus interest (if applicable).

Tardily filed general (unsecured) claims are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for tardy general unsecured claims: \$ 0.00

Remaining balance: \$ 0.00

Subordinated unsecured claims for fines, penalties, forfeitures, or damages and claims ordered subordinated by the Court totaling \$ 0.00 have been allowed and will be paid *pro rata* only after all allowed administrative, priority and general (unsecured) claims have been paid in full. The dividend for subordinated unsecured claims is anticipated to be 0.0 percent, plus interest (if applicable).

Subordinated unsecured claims for fines, penalties, forfeitures or damages and claims ordered subordinated by the Court are as follows:

Claim No	Claimant	Allowed Amount of Claim	Interim Payments to Date	Proposed Payment
None				

Total to be paid for subordinated claims: \$ 0.00

Remaining balance: \$ 0.00